

4. Big M was enriched by Dryden's audit defense work. To prevent unjust enrichment, Big M shall pay Dryden the fair and reasonable value of its services in the amount of \$96,357.60.
5. There is no cause for action on the equitable estoppel claims.
6. Each side shall bear its own costs.

s/Patty Shwartz
United States Magistrate Judge